



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COLEMAN WATER UTILITY

Principal Office: 107 WEST MAIN ST.
P.O. BOX 52
COLEMAN, WI 54112-0052

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BEVERLEE MONGIN of
(Person responsible for accounts)

_____, Coleman Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/27/2000
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLEMAN WATER UTILITY

Utility Address: 107 WEST MAIN ST.

P.O. BOX 52

COLEMAN, WI 54112-0052

When was utility organized? 1/1/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BEVERLEE MONGIN

Title: VILLAGE CLERK

Office Address:

107 WEST MAIN ST.

P.O. BOX 52

COLEMAN, WI 54112

Telephone: (920) 897 - 2234

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: SCHENCK & ASSOCIATES SC

Title:

Office Address: SCHENCK & ASSOCIATES SC

200 S. WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300

Fax Number: (920) 435 - 8227

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK & ASSOCIATES SC**Title:****Office Address:** SCHENCK & ASSOCIATES SC
200 S WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 455 - 4300**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 3/13/2000**Period covered by most recent audit:** CALENDAR YEAR 1999

Names and titles of utility management including manager or superintendent:

Name: AARON PATEFIELD**Title:** SUPERINTENDENT**Office Address:**
107 WEST MAIN ST.
P.O. BOX 52
COLEMAN, WI 54112**Telephone:** (920) 897 - 2234**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:DAVID M. BLOCH
LEE PODOSKI
REX SAGER
PATRICIA SKARDA
GLENN WOULF

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	65,423	64,667	1
Operating Expenses:			
Operation and Maintenance Expense (401)	66,617	45,943	2
Depreciation Expense (403)	12,903	9,793	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,744	6,738	5
Total Operating Expenses	86,264	62,474	
Net Operating Income	(20,841)	2,193	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(20,841)	2,193	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,444	13,522	9
Miscellaneous Nonoperating Income (421)	33,256	17,574	10
Total Other Income	41,700	31,096	
Total Income	20,859	33,289	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,859	33,289	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,077	13,387	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,720	3,012	16
Other Interest Expense (431)	1,799	3,071	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,596	19,470	
Net Income	7,263	13,819	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	141,446	96,071	19
Balance Transferred from Income (433)	7,263	13,819	20
Miscellaneous Credits to Surplus (434)	43,181	43,181	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	10,671	11,625	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	181,219	141,446	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST REVENUES ON MONEY MARKET AND CD'S	8,444	4
Total (Acct. 419):	8,444	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT	33,256	5
Total (Acct. 421):	33,256	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
SEWER GRANT AMORTIZATION	43,181	8
Total (Acct. 434):	43,181	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Increase in special funds	10,671	11
Total (Acct. 436)--Debit:	10,671	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	65,423	0	0	0	65,423	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	65,423	0	0	0	65,423	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,974,125	525,250	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	148,175	179,145	2
Net Utility Plant	1,825,950	346,105	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,357,887	2,357,887	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,324,749	1,246,966	4
Net Nonutility Property	1,033,138	1,110,921	
Investment in Municipality (123)	0	0	5
Other Investments (124)	17,892	17,892	6
Special Funds (125)	243,663	157,480	7
Total Other Property and Investments	1,294,693	1,286,293	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50,161	1,086	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,269	23,310	11
Other Accounts Receivable (143)	111,817	122,676	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	2,755	2,734	15
Prepayments (165)	771	771	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	186,773	150,577	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,307,416	1,782,975	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	6,457	6,457	21
Appropriated Earned Surplus (215)	243,663	232,993	22
Unappropriated Earned Surplus (216)	181,219	141,446	23
Total Proprietary Capital	431,339	380,896	
LONG-TERM DEBT			
Bonds (221)	312,485	332,149	24
Advances from Municipality (223)	46,117	51,353	25
Other long-Term Debt (224)	953,505	23,068	26
Total Long-Term Debt	1,312,107	406,570	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	16,250	27
Accounts Payable (232)	27,922	4,023	28
Payables to Municipality (233)	7,757	13,260	29
Customer Deposits (235)			30
Taxes Accrued (236)	6,848	6,848	31
Interest Accrued (237)	2,105	5,511	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,632	45,892	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	17,892	17,891	36
Total Deferred Credits	17,892	17,891	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,501,446	931,726	38
Total Liabilities and Other Credits	3,307,416	1,782,975	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	962,928	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	1,011,197				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,974,125	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	148,175	0	0	0	9
Total Accumulated Provision	148,175	0	0	0	
Net Utility Plant	1,825,950	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	179,145				179,145	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,903				12,903	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	727				727	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,630	0	0	0	13,630	13
Debits during year						14
Book cost of plant retired	44,600				44,600	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	44,600	0	0	0	44,600	19
Balance End of Year	148,175	0	0	0	148,175	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,357,887			2,357,887	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,357,887	0	0	2,357,887	
Less accum. prov. depr. & amort. (122)	1,246,966	77,783		1,324,749	3
Net Nonutility Property	1,110,921	(77,783)	0	1,033,138	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,755	2,734	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,755	2,734	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	6,457	1
Changes during year (explain):		
NONE		2
Balance end of year	6,457	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Revenue Bonds	12/31/1992	05/01/2011	4.25%	312,485	1
Total Bonds (Account 221):				312,485	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Water system Improvements	07/11/1996	03/15/2006	5.75%	46,117	1
Total for Account 223				46,117	
Other Long-Term Debt (224)					
WATER PROJECT	04/01/1999	04/01/2039	5.39%	953,505	2
Total for Account 224				953,505	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,848	1
Accruals:		
Charged water department expense	6,744	2
Charged electric department expense		3
Charged sewer department expense	188	4
Other (explain):		
NONE		5
Total Accruals and other credits	6,932	
Taxes paid during year:		
County, state and local taxes	6,848	6
Social Security taxes		7
PSC Remainder Assessment	84	8
Other (explain):		
NONE		9
Total payments and other debits	6,932	
Balance end of year	6,848	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Sewer plant modification	2,353	8,598	10,951	0	1
Subtotal	2,353	8,598	10,951	0	
Advances from Municipality (223)					
Water System Improvements	2,338	2,720	2,953	2,105	2
Subtotal	2,338	2,720	2,953	2,105	
Other long-Term Debt (224)					
Sewer treatment 1988	0			0	3
Sewer plant 1989	684	444	1,128	0	4
Sewer plant 1994	136	35	171	0	5
Subtotal	820	479	1,299	0	
Notes Payable (231)					
Sewer line of credit	0	1,799	1,799	0	6
Subtotal	0	1,799	1,799	0	
Total	5,511	13,596	17,002	2,105	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	143,664	0	0	788,062	0	931,726	1
Add credits during year:							
For Services						0	2
For Mains	250,000					250,000	3
Other (specify):							
WATER TOWER	362,900					362,900	4
Deduct charges (specify):							
CONSTRUCTION GRANT AMORTIZATION				43,180		43,180	5
Balance End of Year	756,564	0	0	744,882	0	1,501,446	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	612,900					612,900	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	17,892	2
Total (Acct. 124):	17,892	
Special Funds (125):		
Sewer equipment replacement fund	243,663	3
Total (Acct. 125):	243,663	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,269	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	21,269	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	110,039	9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST	1,778	11
Total (Acct. 143):	111,817	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE	771	13
Total (Acct. 165):	771	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TEMPORARY ADVANCE TO WATER/SEWER	7,757	16
Total (Acct. 233):	7,757	
Other Deferred Credits (253):		
SPECIAL ASSESSMENT	17,892	17
Total (Acct. 253):	17,892	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	735,757	0	0	0	735,757	1
Materials and Supplies	2,744	0	0	0	2,744	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	163,660	0	0	0	163,660	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	450,114	0	0	0	450,114	6
Other (specify):						
NONE					0	7
Average Net Rate Base	124,727	0	0	0	124,727	
Net Operating Income	(20,841)	0	0	0	(20,841)	8
Net Operating Income as a percent of						
Average Net Rate Base	-16.71%	N/A	N/A	N/A	-16.71%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	6,457	1
Appropriated Earned Surplus	238,328	2
Unappropriated Earned Surplus	161,332	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	406,117	
Net Income		
Net Income	7,263	5
Percent Return on Proprietary Capital	1.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Revenue bonds of \$1300000 are expected to be issued to retire 1999 revenue BAN used to temporarily finance water tower and main extension projects. In addition, a total of \$640369 in federal grants are expected to be received in connection with these projects.

6. Formal proceedings with the Public Service Commission.

A rate increase was approved in 1999 which became effective Jan. 1, 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

No interest was accrued or paid on 1999 Revenue bond anticipation note.

Return on Rate Base Computation (Page F-19)

The contribution in aid of construction amount included \$612,900 of fund spent on construction that is still in progress as of 12/31/99.

Identification and Ownership - Contacts (Page iv)

June 19, 2000

Ms. Beverlee Mongin, Village Clerk
Coleman Water Utility
107 West Main Street
P.O. Box 52
Coleman, WI 54112-0052

1999 Analytical Review DWCCA-1260-ELE

Dear Ms. Mongin:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted Social Security taxes were not reported in Account 408, page W-06. Please correctly report Social Security taxes in Account 408 in 2000, or furnish an explanation in the Schedule Note (Water Operating Sections Footnotes) to Account 408, Taxes in the 2000 report to explain why Social Security taxes are not reported.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\1260.doc

cc: Mr. David M. Bloch

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		64,165	1
Total Sales of Water		64,165	
Other Operating Revenues			
Forfeited Discounts (470)		140	2
Other Water Revenues (474)		1,118	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,258	
Total Operating Revenues		65,423	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		47,208	5
General Operating Expenses (680-690)		19,409	6
Total Operation and Maintenance Expenses		66,617	
Other Operating Expenses			
Depreciation Expense (403)		12,903	7
Amortization Expense (404)			8
Taxes (408)		6,744	9
Total Other Operating Expenses		19,647	
Total Operating Expenses		86,264	
NET OPERATING INCOME		(20,841)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	304	13,727	17,668	4
Commercial	67	7,778	6,732	5
Industrial	12	39,368	22,689	6
Total Metered Sales to General Customers (461)	383	60,873	47,089	
Private Fire Protection Service (462)	2		0	7
Public Fire Protection Service (463)	1		14,235	8
Other Sales to Public Authorities (464)	5	3,259	2,841	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	391	64,132	64,165	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	14,235	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	14,235	
Forfeited Discounts (470):		
Customer late payment charges	140	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	140	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	696	7
Other (specify):		
SUNDRY ACCOUNT	422	8
Total Other Water Revenues (474)	1,118	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,548	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	7,952	3
Chemicals (630)	473	4
Supplies and Expenses (640)	7,086	5
Repairs of Water Plant (650)	13,183	6
Transportation Expenses (660)	1,966	7
Total Plant Operation and Maintenance Expenses	47,208	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,531	8
Office Supplies and Expenses (681)	2,335	9
Outside Services Employed (682)	4,018	10
Insurance Expense (684)	1,941	11
Employees Pensions and Benefits (686)	3,296	12
Regulatory Commission Expenses (688)	546	13
Miscellaneous General Expenses (689)	742	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,409	
Total Operation and Maintenance Expenses	66,617	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		6,848	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		188	2
Net property tax equivalent		6,660	
Social Security			3
PSC Remainder Assessment		84	4
Other (specify): NONE			5
Total tax expense		6,744	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189260				3
County tax rate	mills		5.159590				4
Local tax rate	mills		6.096590				5
School tax rate	mills		7.832640				6
Voc. school tax rate	mills		1.273060				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.551140				10
Less: state credit	mills		1.227630				11
Net tax rate	mills		19.323510				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.096590				14
Combined School Tax Rate	mills		9.105700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.202290				17
Total Tax Rate	mills		20.551140				18
Ratio of Local and School Tax to Total	dec.		0.739730				19
Total tax net of state credit	mills		19.323510				20
Net Local and School Tax Rate	mills		14.294176				21
Utility Plant, Jan. 1	\$	525,250	525,250				22
Materials & Supplies	\$	2,734	2,734				23
Subtotal	\$	527,984	527,984				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	527,984	527,984				26
Assessment Ratio	dec.		1.056743				27
Assessed Value	\$	557,943	557,943				28
Net Local & School Rate	mills		14.294176				29
Tax Equiv. Computed for Current Year	\$	7,975	7,975				30
Tax Equivalent per 1994 PSC Report	\$	6,848					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	6,848					32
Tax equiv. for current year (see note 6)	\$	6,848					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,506		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	18,265		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	21,771	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	48,884		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	92,784	7,085	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	141,668	7,085	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,498		23
Total Water Treatment Plant	7,498	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,506	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			18,265	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	21,771	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			48,884	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,000		98,869	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	1,000	0	147,753	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,498	23
Total Water Treatment Plant	0	0	7,498	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	15,013		26
Transmission and Distribution Mains (343)	213,613	465,881	27
Fire Mains (344)	0		28
Services (345)	44,523		29
Meters (346)	28,146	3,575	30
Hydrants (348)	26,234	22,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	327,529	491,856	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,859		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	4,975		37
Other General Equipment (379)	1,287		38
Other Tangible Property (390)	0		39
Total General Plant	10,121	0	
Total utility plant in service directly assignable	508,587	498,941	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	508,587	498,941	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			15,013	26
Transmission and Distribution Mains (343)	38,520		640,974	27
Fire Mains (344)			0	28
Services (345)			44,523	29
Meters (346)	2,080		29,641	30
Hydrants (348)	3,000		45,634	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	43,600	0	775,785	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,859	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			4,975	37
Other General Equipment (379)			1,287	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	10,121	
Total utility plant in service directly assignable	44,600	0	962,928	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	44,600	0	962,928	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,113	3,113	1
February			2,743	2,743	2
March			3,143	3,143	3
April			3,629	3,629	4
May			4,558	4,558	5
June			4,308	4,308	6
July			5,043	5,043	7
August			14,425	14,425	8
September			17,608	17,608	9
October			19,880	19,880	10
November			6,118	6,118	11
December			3,239	3,239	12
Total for year	0	0	87,807	87,807	
Less: Measured or estimated water used in main flushing and water treatment during year				2,573	13
Less: Other utility use				75	14
Other utility use explanation:					15
Ice rink					
Water pumped into distribution system				85,159	16
Less: Water sold				64,132	17
Losses and unaccounted for				21,027	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,110	21
Date of maximum: 9/26/1999					22
Cause of maximum:					23
Chiquita Foods-Peek production at canning factory					
Minimum gallons pumped by all methods in any one day during reporting year				24	24
Date of minimum: 11/20/1999					25
Total KWH used for pumping for the year				173,543	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL NO. 1 - HIGHWAY 141 NORTH 1		310	10	720,000	Yes	1
WELL NO. 2 - HIGHWAY 141 NORTH 2		320	12	864,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	HIGHWAY 141 SOUTH	HIGHWAY 141 SOUTH	HIGHWAY 141 SOUTH	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1998	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	275	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FORD	10
Year Installed	1998	1998	1999	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	50	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1948		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	110		7
Total capacity in gallons	100,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,184	0	1,815	0	3,369	1
P	D	4.000	0	1,833	0	0	1,833	2
M	D	6.000	28,902	0	3,000	0	25,902	3
P	D	6.000	1,673	4,678	0	0	6,351	4
M	D	8.000	1,358	0	0	0	1,358	5
P	D	8.000	0	3,714	0	0	3,714	6
M	D	10.000	1,680	0	0	0	1,680	7
P	D	10.000	0	5,065	0	0	5,065	8
P	D	12.000	0	6,487	0	0	6,487	9
Total Within Municipality			38,797	21,777	4,815	0	55,759	
Total Utility			38,797	21,777	4,815	0	55,759	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	390	0	0	0	390	44	1
M	1.000	25	0	0	0	25		2
M	1.500	5	0	0	0	5		3
M	2.000	3	0	0	0	3		4
M	4.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
Total Utility		426	0	0	0	426	44	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	366	34	32	0	368	42	2
1.000	10	0	0	0	10	1	3
1.250	2	0	0	0	2	0	4
1.500	9	0	0	0	9	1	5
2.000	5	0	0	0	5	2	6
3.000	1	0	0	0	1	1	7
4.000	2	0	0	0	2	2	8
6.000	2	0	0	0	2	2	9
Total:	397	34	32	0	399	51	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	303	53	4	1	7	0	368	2
1.000	1	7	2	0	0	0	10	3
1.250	0	2	0	0	0	0	2	4
1.500	0	3	1	4	1	0	9	5
2.000	0	2	2	1	0	0	5	6
3.000	0	0	0	1	0	0	1	7
4.000	0	0	1	1	0	0	2	8
6.000	0	0	2	0	0	0	2	9
Total:	304	67	12	8	8	0	399	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	58	16	3		71	2
Total Fire Hydrants	58	16	3	0	71	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	57
Number of distribution system valves end of year:	141
Number of distribution valves operated during year:	76

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #600: There are more wages attributed to the water utility during 1999 due to conversion of the billing system from quarterly to monthly.

Account #640 & 650: The Village is in the process of repairing the water plant therefore the repairs and supplies have increased during 1999.

Property Tax Equivalent (Water) (Page W-07)

As previously reported the Village froze the property tax equivalent at \$6848.

Water Utility Plant in Service (Page W-08)

The additions for 1999 include new hydrants, and water mains. The deletions are the retirement of the old water mains.

Water Mains (Page W-15)

The addition of water mains during 1999 was funded in part by a Community Development Block Grant, and part by the village issuing bond anticipation notes.
